



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • No. 05-2006

Have You Completed Your On-Line License Renewal?

Over the years, the Board has received numerous requests for on-line license renewal and in March, the Board announced that licensees can complete the annual certificate renewal process on-line through the Board's web site, www.nccpaboard.gov.

To renew on-line, a CPA must have his or her NC CPA certificate number; his or her Social Security number; the number of CPE hours earned to meet the 2005 CPE requirement; and a valid MasterCard or VISA account number and expiration date.

In addition, the Board recommends that licensees use Internet Explorer to complete the on-line renewal form.

"We are pleased with the response to on-line renewal," said Robert N. Brooks, the Board's Executive Director. "Just about everyone I have talked to has said that the on-line renewal is much better than the paper renewal."

As documented by other boards of accountancy, most licensees prefer the on-line renewal process to the paper renewal process—in some jurisdictions, 90 percent of licensees renew on-line.

To encourage all licensees with Internet access to renew on-line, the Board is not sending paper renewal forms to licensees. However, a form will be sent to those licensees who request a paper renewal form. For instructions on requesting a paper renewal form, see Page 7.

To access the on-line renewal function, go to the Board's web site,

www.nccpaboard.gov, and click on "on-line renewal" link (located at the bottom of the menu on the left-hand side of the page as well as in the middle of the page below the "In the Spotlight" graphic).

The renewal process is then launched by clicking on the "individual" link on the renewal page.

On the "Licensee Log-In" page, enter your Social Security number in the format XXX-XX-XXXX (dashes are required) and certificate number and click "submit."

If, when entering your Social Security number, you do not enter the dashes, the system will not recognize the number and an error message will display.

If you were licensed prior to the State's requirement that the Board collect Social Security numbers (for child-support enforcement purposes) for all applicants and licensees, you may not have provided the Board with your Social Security number.

In that case, if you provide the Board with your Social Security number, the staff will update your information and you may continue with the on-line renewal.

Some licensees have questioned why the Board requires a Social Security number to use the on-line renewal function.

J. Michael Barham, CPA, the Board's Deputy Director, stated, "We have had some licensees indicate that they do not want to provide their Social Security number on-line."

"By requiring that a licensee enter his or her Social Security number—which is already on file with the Board—and CPA certificate number, we are making sure that the correct licensee's information is accessed by the system," explained Barham.

If the Social Security number and certificate number entered match the information on file, the first page of the on-line renewal form, "Pertinent Data on File," will be displayed.

This page of the renewal pertains to a licensee's contact information, concentration area, occupation area, job title, and AICPA and NCACPA membership information.

Each licensee must provide the Board with complete contact information, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete and accurate information and will be able to contact the licensee.

To update an address, click on the blue highlighted link (such as Mailing Address or Home Address) to change each type of address (mailing address, home address, or business address).

If you do not provide a complete mailing address, you will not be allowed to continue with the renewal process.

Renewal
continued on page 2

Renewal *continued from front*

In the "Certificate and Licensee Information," section, select the proper occupation and concentration category from the lists, type in your job title, indicate if you are a member of the AICPA or NCACPA, and click the "continue" button.

Your CPE compliance information will be entered on Page 2 of the renewal.

Please read each item carefully, select the appropriate answer, and click "submit." NOTE: If you select answer "B" because you were licensed after January 1, 2006, you will not be able to view Page 3 where licensees who report CPE will enter the CPE hours taken. Instead, you will be redirected to Page 4.

The third page of the renewal is used to calculate the number of CPE carry-forward from 2004, the CPE credit hours earned in 2005, and the CPE hours for carry-forward into 2006.

If the number of carry-forward hours brought forward from 2004 (Block A) does not agree with your records, please call Lisa Moy at (919) 733-1423 or e-mail her at lmoy@nccpaboard.gov before continuing to complete the on-line renewal. Staff will verify your claim so that you may properly complete your renewal.

The system will automatically add the carry-forward hours earned in 2004 (Block A) to the CPE hours earned in 2005 (Block B), and put the total in the Block C. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20). NOTE: If your CPE requirement for 2005 was prorated, you may carry over up to 20 hours in excess of your requirement.

Click the "submit" button to be taken to Page 4 of the renewal, "Moral Character Data."

On this page, answer the appropriate item(s) affirmatively and type a brief explanation of each affirmative answer in the text box at the bottom of the page and click "submit."

The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

Page 5 is an affirmation which states that you have read the North Carolina Accountancy Statutes and Rules.

In addition, you are certifying that the information provided on the renewal form is correct and complete.

When you accept the statement on Page 5 and click the "submit" button, you will be directed to the payment page.

The Board's web site is certified by Comodo as secure for web-based transactions and all e-commerce transactions are directed through the VeriSign gateway.

[To confirm that a web site is secure, look for the icon of a locked padlock at the bottom of the screen and that the web site address begins with "https."]

In addition, the underwriters at BB&T, the Board's financial institution of record, have reviewed and approved the payment transaction portion of the Board's web site.

Please note that each licensee's renewal must be a separate and distinct on-line transaction.

The Board only accepts MasterCard and VISA for on-line payment of the renewal fee and your account information is not submitted until you click the "submit" button.

All fields on the payment page of the renewal are required. If you do not fill in all fields correctly, the transaction will fail and you will be prompted to correct the information you entered.

Please note that you must enter the cardholder's name exactly as it appears on the credit card.

After the transaction is complete, you may print the acknowledgment page to confirm that your renewal was processed; your credit card statement also serves as your receipt.

If you wish to keep a copy of the information submitted during the renewal process, you may print each page (using the "print" command of the Internet browser or CTRL + P) of the on-

line renewal after you have entered the required information, but before clicking the "submit" button.

A licensee who does not wish to submit credit card information using the secure web site, but still wishes to pay by credit card, may submit a copy of his or her on-line renewal form by answering all questions on each page of the renewal, printing each page (using the "print" command of the Internet browser or CTRL + P) as it is completed, but before clicking "submit," signing the renewal, and faxing the completed pages, including the completed credit card information page, to the Board at (919) 733-4209 or by mailing the completed pages, including the completed credit card information page, to State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605.

A licensee who wishes to submit the renewal form with a check or money order may do so by answering all questions on each page of the renewal, printing each page (using the "print" command of the Internet browser or CTRL + P) as it is completed, but before clicking "submit," signing the renewal, and mailing the completed pages, plus

Renewal
continued on page 7

Board Meetings

May 18
June 20*
July 13**
August 21
September 18
October 23
November 20
December 18

Meetings of the Board are open to the public except when, under State law, some portions may be closed to the public.

Unless otherwise noted, meetings are held at the Board office at 1101 Oberlin Road, Suite 104, Raleigh, and begin at 10:00 a.m.

*1:00 p.m.

**Greensboro

2006-2007 NORTH CAROLINA ON-LINE CERTIFICATE RENEWAL INSTRUCTIONS

The instructions printed below and on the following pages are essential to the on-line renewal process. It is suggested that you read these instructions carefully before attempting to complete the on-line renewal process. These instructions are also available for review on the Board's web site, www.nccpaboard.gov.

We encourage you to renew early. If there is a problem with your renewal and staff finds it at the beginning of the renewal season, you may have time to correct it. If you renew close to the June 30 deadline, you may encounter renewal server slowdowns and you may have missed your opportunity to correct problems. Licensees who fail to renew will forfeit their CPA certificates. You may print the final renewal acknowledgment page to confirm that your renewal was processed; your credit card statement also serves as your receipt. If you wish to keep a copy of the information submitted, you may print each page of the on-line renewal after you have completed the information required, but before hitting the "submit" button. You may also check your personal record in the "Licensee Search" section of our web site, www.nccpaboard.gov, to confirm processing. The web site is updated in real time.

You will need four things to complete your renewal, 1) your North Carolina CPA certificate number; 2) your Social Security number; 3) the number of CPE hours earned to meet the 2005 requirement; and 4) a MasterCard or VISA number and expiration date. The Board's web site is certified as secure for web-based transactions.

I. Page 1 of the on-line renewal lists your personal information from our files. Please review and correct the information as necessary so that our records are current and complete. You must provide the Board with a full address, including business name, mailing address, e-mail address, and telephone number so that the Board will have complete and accurate information and will be able to contact you if necessary. To update your address(es), click on the blue highlighted link (such as Mailing Address) to change each type of address (mailing address, business address, or home address). You will not be allowed to complete your renewal and exit the system without providing a mailing address. If you are using your home address or business address as your mailing address, you do not need to list the same address in two categories (such as mailing address and home address or mailing address and business address). Do not list an address change that is more than two weeks in advance. Use only the occupation and concentration categories provided in the pop-up lists.

II. Page 2 of the on-line renewal pertains to the mandatory CPE requirement.

A. If you completed the 40-hour requirement in calendar year 2005, including at least eight (8) hours of non-self study credit and the required Board-approved ethics course, check item "A." If you were certified in North Carolina during the second, third, or fourth quarters of 2005, your CPE requirement for that year is prorated (30 hours, 20 hours, and 10 hours respectively). Hours earned in excess of the minimum requirement may be carried forward into 2006 (maximum carry-forward is 20).

B. If you were certified in North Carolina after January 1, 2006, check item "B" because persons certified after that date may not report any CPE earned in 2005 or any carry-forward. You will not be able to view Page 3 where licensees who report CPE input the hours taken. You will be automatically redirected to Page 4 instead.

C. If you took some of your 2005 CPE after the December 31, 2005, deadline, but before June 30, 2006, and you need to use those courses to meet your 2005 requirement, check item "C." Note that taking

continued on Page 4

Continued from Page 4

CPE after the deadline will probably result in a conditional license and civil penalty pursuant to 21 NCAC 08G .0406(b).

D. If you took some of your 2005 CPE after the December 31, 2005, deadline, but before June 30, 2006, and you were granted an extension, please check item “D.” Note that your extension must have already been approved by the Board.

III. Report your CPE hours on Page 3. The Board will audit a sample of licensees to ensure compliance. Individuals selected for the CPE audit will be contacted by the Board and must provide the required documentation by the date specified.

A. Block A shows the number of carry-forward hours brought forward from 2004 (20 maximum). If this number does not agree with your records, please call (919) 733-1423 or e-mail lmoy@nccpaboard.gov before completing the on-line renewal. Staff will verify your claim so that you may properly complete your renewal after the issue has been resolved.

B. Enter the total number of CPE hours for the courses earned in 2005. If you completed courses between January 1 and June 30, 2006, you may renew but you will be issued a conditional license and may be required to pay a civil penalty at a later date. Please do not attempt to pay the penalty during the on-line renewal process.

C. The system will automatically add the carry-forward hours earned in 2004 (Block A) to the CPE hours earned in 2005 (Block B), and put the total in the Total Hours Reported block (Block C). Forty hours is the minimum total unless your 2005 CPE requirement was prorated [21 NCAC 08G .0401(e)].

D. The hours available for carry-forward will be automatically calculated in Block D (carry-forward hours cannot exceed 20). NOTE: If your CPE requirement for 2005 was prorated, you may carry over up to 20 hours in excess of your requirement.

IV. Moral character data is requested on Page 4. Please answer the appropriate item(s) affirmatively and type a brief explanation in the text box at the bottom of Page 4. The moral character data for licensees who have not previously filed a certificate renewal is applicable for the period since the filing of their certificate application.

V. Page 5 is an affirmation which states that you have read the North Carolina Accountancy Statutes and Rules. The most current copy may be accessed on our web site, www.nccpaboard.gov. You are also certifying that the information provided on the on-line renewal is correct and complete.

VI. We **only** accept MasterCard and VISA for payment. The renewal is considered incomplete if a credit card charge is not authorized by the issuing financial institution. If you wish to mail your completed form with a check or money order, you may do so by signing the last page of the renewal and submitting all pages of the completed form and the required fee to the Board at PO Box 12827, Raleigh, NC 27605-2827.

Change of Status: You may elect retired or inactive status by submitting the proper form. You may obtain forms for inactive or retired status by printing them from our web site, www.nccpaboard.gov, or calling the Board office at (919) 733-4222. The deadline to request retired or inactive status is June 30. You may qualify for retired status if you are completely retired, will not receive compensation for **any** personal services (accounting or otherwise), and verify your intention never to return to active status. You must also verify that you will not sign as a CPA if you do any volunteer accounting work. You may request inactive status by sending the proper form by June 30. CPAs on inactive status may keep their CPA certificates but must confirm that they will not use the CPA title in any way while on inactive status. CPAs on inactive or retired status are not required to renew their certificates, report CPE, or pay a renewal fee.

ESSENTIAL CONTINUING PROFESSIONAL EDUCATION (CPE) INFORMATION

General Information — All CPAs on active, conditional, form of practice, or probationary status must comply with the CPE requirements and pay an annual renewal fee. You are required to complete at least 40 hours per calendar year to renew your certificate. The deadline for reporting CPE credit earned is June 30. CPE hours are reported during the on-line certificate renewal process. Do not send a detailed listing of courses unless you are selected as part of the CPE audit sample. CPE hours must be rounded **down** to the nearest half-hour after the first full hour of credit has been earned. The Board's CPE rules are found in Title 21, North Carolina Administrative Code (NCAC), Chapter 08G, Section .0400. Please refer to the Board's web site www.nccpaboard.gov for the current CPE rules.

Self-Study Courses — Effective January 1, 2004, the rules were changed to require that at least eight (8) hours of CPE credit earned in any calendar year must be non-self study, excluding any carry-forward hours used to meet the minimum requirement. Another self-study rule change provides that the amount of credit for all self-study courses is now based on the average completion time in 50-minute hours as determined by the sponsor regardless of whether the course is interactive. If you have questions about how the sponsor has calculated the hours recommended, you must contact the course provider directly.

One example of self-study material that **does not** meet the Board's requirement for appropriate instructional design is a "course" that consists of an examination on periodicals, guides, magazines, subscription services, books, reference manuals and supplements (e.g., *Journal of Accountancy*, *CPE Direct*, tax services and handbooks, audit guides, etc.). Such programs do not meet this requirement because the material studied is not designed primarily for CPE purposes. [21 NCAC 08G .0404(e)]

Ethics CPE Requirement – Effective January 1, 2005, the Board adopted 21 NCAC 08G .0410 which requires that all licensees take either two hours of Board-approved ethics CPE in a group study format or four hours of Board-approved ethics CPE in a self-study format. Information on courses that will satisfy the requirement is made available to licensees through the *Activity Review* and the Board's web site, www.nccpaboard.gov. Effective January 1, 2006, a non-resident licensee who does not have an office in North Carolina is considered to have met the Board's ethics requirement if he or she meets the requirement in the jurisdiction where the licensee is certified and resides. If the jurisdiction of residence does not require an ethics program, one of the North Carolina-approved courses must be completed. If you have any questions regarding 21 NCAC 08G .0410, please contact the Board's Executive Director, Robert N. Brooks, by e-mail at rbrooks@nccpaboard.gov.

Registered Sponsors — The Board registers sponsors who agree to conduct programs that enhance a CPA's professional skills and meet other minimum standards. These organizations have also agreed to keep records of their programs for five years. This requirement removes some of the burden of record keeping for CPAs taking the course, but it does not automatically mean that a CPA may claim credit for a course. You are responsible for selecting the CPE courses you attend, and you should pick only those courses that will improve your professional competence. The Board's office maintains a database of registered CPE sponsors on its web site www.nccpaboard.gov. **The Board's staff can only confirm that a sponsor is registered, not that a particular course can be used for CPE purposes.** Due to the large number of licensees and the volume of courses offered, the Board staff cannot "pre-approve" CPE courses except for courses to meet the ethics CPE requirement.

Non-Registered Sponsors — You may claim CPE credit for continuing education programs that are conducted by non-registered sponsors. You should refer to 21 NCAC 08G .0403 and .0404 for the types of coursework that might qualify, as well as the standards that such courses must meet. **You do not need to submit your documentation to the Board at the end of each year; keep it in your files for five years.** Complete and accurate information regarding sponsors and courses is essential. Such documentation should include, but is not limited to:

continued on Page 6

- 1) Proof of completion of a course (must include your name as the course participant, course title, date of completion, and CPE hours recommended). **This is the most important piece of documentation that you should save.** Proof of registration or copies of course agendas are **not** adequate proof of attendance;
- 2) The instructor's biography, indicating both general teaching competence and particular mastery of the subject matter of the course;
- 3) A description of the facilities used and the number of other participants;
- 4) Information about the course developer and sponsor; and
- 5) A description of course objectives, prerequisites, experience level, content, required advance preparation, teaching method used, and CPE credit recommended.

General Guidelines — CPE courses offered by any sponsor should be on a professional level and should relate to the field of accountancy. The six approved subject areas for CPE programs are:

- 1) Accounting and Auditing
- 2) Advisory Services
- 3) Management
- 4) Personal Development
- 5) Specialized Knowledge and Applications
- 6) Taxation

Examples of courses that may not meet such criteria are:

- 1) Basic courses in accountancy and related technical subjects;
- 2) Programs not designed for professional competence, such as:
 - a) Information for the general public on matters such as personal money management, personal investments, elementary income tax, social security, and retirement benefits,
 - b) Sales-oriented presentations for office equipment and other system applications;
- 3) Programs that do not contribute to knowledge of the field of accounting, such as:
 - a) Programs restricted to the policies and procedures of a particular company or organization,
 - b) Programs presenting sophisticated scientific and technical knowledge generally considered beyond the scope required for the practice of accountancy.

Audit of CPE Reports – Staff will audit a computer-generated, random sample of licensees each year. If you are selected, it is your responsibility to contact sponsors and obtain verification from them if needed.

On-line License Renewal — The on-line license renewal **must** be used to report CPE hours. Do not send CPE certificates unless you are being audited. **Fractional hours must be rounded down to the nearest half-hour for each course after the first full hour of credit has been earned.**

Carry-Forward Hours – Carry-forward hours are designed to be an “insurance policy” to guard against situations where circumstances prevent a licensee from completing the full 40-hour CPE requirement by December 31. If you do not maintain 20 hours of carry-forward, you increase the risk of receiving a conditional license and paying a civil penalty or being ineligible to renew your certificate. Please note that the maximum number of hours that may be carried forward is 20. New North Carolina CPAs should also be aware that they may not claim carry-forward from the calendar year before the year they were certified **in North Carolina**. Carry-forward hours do not maintain their characteristics (*e.g.* self-study, group study, ethics, etc.). Note that you may earn half-hours after the first whole hour earned in a single program. Therefore, you may now carry-forward CPE hours in half-hour increments. Note that CPE credit should still be rounded **down** to the nearest half hour after the first whole hour has been earned.

Extensions of Time to Complete CPE — Extensions of time to complete CPE requirements may be requested by submitting a completed extension request form that is available on our web site. However the Board will generally approve extensions only when circumstances indicate a severe personal hardship (*e.g.*, a family death or severe illness). Failure to complete courses on time due to business circumstances probably will **not** be approved. Note that extensions are not granted past June 30. Extension requests should be mailed to the Board by April 1 to assure timely processing.

Penalties for Noncompliance — Licensees who fail to comply with the CPE requirements are subject to a conditional license and civil penalty or forfeiture as outlined in 21 NCAC 08G .0406(b).

a check or money order for \$50.00 payable to "State Board of CPA Examiners," to PO Box 12827, Raleigh, NC 27605.

Because the renewal information, address changes, payments, etc., are entered by the licensee and updated in real-time in the Board's licensing database and on the Board's web site, there is no "lag time" between the licensee submitting the renewal form and the certificate expiration date being changed to the new date.

NOTE: The Board is not sending renewal acknowledgment postcards to licensees.

To check the status of your renewal, use the "Licensee Search" function of the web site and verify that your license expiration date has been changed to June 30, 2007.

A licensee selected for the CPE audit may renew on-line, but his or her status and expiration date are not changed until the Board staff receives and reviews the required CPE information.

Licensees are discouraged from waiting until June 30 to complete the on-line renewal due to potential server slowdowns which may prevent renewals from being processed.

Licensees who do not submit a properly completed renewal and the \$50.00 fee prior to July 1, 2006, will receive a Letter of Demand from the Board.

Failure to submit the renewal form and fee within 30 days of the mailing of the Letter of Demand will result in an automatic forfeiture of the licensee's CPA certificate.

Licensees who elect to be placed on retired or inactive status may do so by submitting the proper form to the Board prior to July 1, 2006.

Forms for inactive or retired status are available on the web site, www.nccpaboard.gov, or by calling (919) 733-4222.

If you have questions regarding the renewal process, please contact Buck Winslow, Manager of Licensing, by e-mail at buckw@nccpaboard.gov or by telephone at (919) 733-1421.

Printing Your Renewal Form for Submission by Mail or Fax

All licensees with Internet access are strongly encouraged to complete the on-line renewal process for the 2006-2007 license year.

A licensee who does not wish to submit credit card information on-line may submit a copy of his or her on-line renewal form by answering all questions on each page of the renewal, printing each page (using the "print" command of the Internet browser or CTRL + P) as it is completed, but before clicking the submit button, signing the renewal, and faxing the completed pages, including the completed credit card information page, to (919) 733-4209.

A licensee who wishes to submit the renewal form with a check or money order may do so by answering all ques-

tions on each page of the renewal, printing each page (using the "print" command of the Internet browser or CTRL + P) as it is completed, but before clicking the submit button, signing the renewal, and mailing the completed pages, plus a \$50.00 check or money order payable to "State Board of CPA Examiners to PO Box 12827, Raleigh, NC 27605.

A licensee who does not have Internet access may request a renewal form by calling the Board at 1-800-211-7930 and leaving a message which includes the licensee's full name, certificate number, fax number or mailing address, and a daytime phone number.

Forms for inactive and retired status are available on the Board's web site, www.nccpaboard.gov, or by calling the Board at (919) 733-4222.

Inactive Status

"Inactive," when used to refer to the status of a person, describes one who has requested inactive status and been approved by the Board and who does not use the title "certified public accountant" nor does he or she allow anyone to refer to him or her as a "certified public accountant," and neither he nor she nor anyone else refers to him or her in any representation as described in 21 NCAC 08A .0308(b).

04/05/2006	Anthony Grayson Chavonne	Fayetteville, NC
04/10/2006	Nancy Hembree Flynn	Rutherford, NJ
04/10/2006	Shalini Tejesh Patel	Waxhaw, NC
04/12/2006	Christopher Adam Goebel	Waxhaw, NC
04/12/2006	St. John Myles Kelliher	Chapel Hill, NC
04/12/2006	W. Greyson Quarles, Jr.	Duck Key FL
04/12/2006	Sun Cho Song	Raleigh, NC
04/17/2006	Karen Vassar Goodman	Heathrow, FL
04/17/2006	Deanna Lea Neal	Yadkinville, NC
04/17/2006	Patricia Knight Tatham	Spartanburg, SC
04/18/2006	Timothy Jerome Floyd	Hartford, CT
04/20/2006	Luke J. Estola	Greer, SC
04/25/2006	Carolyn Benner Branan	Charlotte, NC
04/25/2006	Allen Kenneth Legge	Raleigh, NC
04/25/2006	Olivia Ann Taylor	Richlands, NC
04/26/2006	Andrea Brown Cook	North Wilkesboro, NC
04/26/2006	Michael Leonard Theis	Madison, WI
04/27/2006	Lisa Jarvis Kennedy	Winston-Salem, NC
04/27/2006	Virginia Cleveland Kloepper	Greenville, NC



State Board of CPA Examiners

Board Members

Leonard W. Jones, CPA
President, Morehead City

Arthur M. Winstead, Jr., CPA
Vice President, Greensboro

Jordan C. Harris, Jr.
Secretary-Treasurer, Statesville

Norwood G. Clark, Jr., CPA
Member, Raleigh

Tyrone Y. Cox, CPA
Member, Durham

Thurman L. Gause
Member, Sunset Beach

Michael C. Jordan, CPA
Member, Goldsboro

Staff

Executive Director
Robert N. Brooks

Deputy Director
J. Michael Barham, CPA

Legal Counsel
Noel L. Allen, Esq.

Administrative Services
Felecia F. Ashe
Vanessia L. Willett

Communications
Lisa R. Hearne, Manager

Examinations
Phyllis W. Elliott

Licensing
Buck Winslow, Manager
Lisa Moy
Alice G. Steckenrider

Professional Standards
Ann J. Hinkle, Manager
Mary Beth Britt
Paulette Martin

North Carolina State Board of
Certified Public Accountant Examiners
Post Office Box 12827
Raleigh NC 27605-2827

PRST STD
US Postage
PAID
Greensboro, NC
Permit No. 393

20,000 copies of this document were printed for this agency at a cost of \$2,898.88 or approximately 14.5¢ per copy in May 2006.

Notice of Address Change

Certificate Holder _____
Last name Jr./III First Middle
Certificate No. _____ Send Mail to ☐ Home ☐ Business
New Home Address _____
City _____ State _____ Zip _____
CPA Firm/Business Name _____
New Bus. Address _____
City _____ State _____ Zip _____
Telephone: Bus. () _____ Home () _____
Bus. fax () _____ E-mail Address _____
Signature _____ Date _____

Mail to: NC State Board of
CPA Examiners
PO Box 12827
Raleigh, NC 27605-2827

Fax to: 919-733-4209